

MONTANA LEGISLATIVE HISTORY

Chapter 349 19 89

Bill H _____ S 17 Original bill & history C

H. Committee on Taxation

Hearing Date(s) Feb 01 ☒ C

Feb 15 ☒ C

Feb 28 ☒ C

_____ C

Date Out Feb 28 ☒ C

S. Committee on Taxation

Hearing Date(s) Jan 05 ☒ C

Jan 06 ☒ C

_____ C

_____ C

Jan 06 ☒ C

Did this bill originate in an interim committee? Yes No

Committee _____

Report _____

SENATE FINAL STATUS

SB 17 INTRODUCED BY BECK
DELETE VALUE GUIDE TO CARS OF PARTICULAR INTEREST
FOR ASSESSING OLD VEHICLES

1/02	INTRODUCED		
1/02	REFERRED TO TAXATION		
1/03	FISCAL NOTE REQUESTED		
1/05	HEARING		
1/06	COMMITTEE REPORT--BILL PASSED AS AMENDED		
1/09	FISCAL NOTE RECEIVED		
1/09	2ND READING PASSED	49	0
1/10	FISCAL NOTE PRINTED		
1/10	REVISED FISCAL NOTE REQUESTED		
1/11	3RD READING PASSED	48	0
	TRANSMITTED TO HOUSE		
1/13	REVISED FISCAL NOTE RECEIVED		
1/14	REVISED FISCAL NOTE PRINTED		
1/27	REFERRED TO TAXATION		
2/01	HEARING		
2/15	TABLED IN COMMITTEE		
3/01	TAKEN FROM TABLE BY COMMITTEE		
3/01	COMMITTEE REPORT--BILL CONCURRED AS AMENDED		
3/04	2ND READING CONCURRED AS AMENDED	78	2
3/07	3RD READING CONCURRED	92	1
	RETURNED TO SENATE WITH AMENDMENTS		
3/11	2ND READING AMENDMENTS CONCURRED	45	0
3/14	3RD READING AMENDMENTS CONCURRED	49	0
3/22	SIGNED BY PRESIDENT		
3/22	SIGNED BY SPEAKER		
3/23	TRANSMITTED TO GOVERNOR		
3/28	SIGNED BY GOVERNOR		
	CHAPTER NUMBER 349 EFFECTIVE DATE:	3/28/89	

SB 18 INTRODUCED BY WILLIAMS, B.
ALLOW PSC TO TREAT ADS THAT PROMOTE USE OF
COMMUNICATIONS AS EXPENSE

1/02	INTRODUCED		
1/02	REFERRED TO BUSINESS & INDUSTRY		
1/05	HEARING		
1/06	COMMITTEE REPORT--BILL PASSED AS AMENDED		
1/09	2ND READING PASSED	46	3
1/11	3RD READING PASSED	41	7
	TRANSMITTED TO HOUSE		
2/21	REFERRED TO TAXATION		
2/27	REFERRED TO BUSINESS & ECONOMIC DEVELOPMENT		
3/08	HEARING		
3/10	COMMITTEE REPORT--BILL CONCURRED		
3/13	2ND READING CONCUR MOTION FAILED	38	56
	RETURNED TO SENATE		
	RETURNED TO HOUSE		
3/14	RECONSIDERED PREVIOUS ACTION	60	38
3/14	REFERRED TO BUSINESS & ECONOMIC DEVELOPMENT		
3/20	COMMITTEE REPORT--BILL CONCURRED		

MINUTES

MONTANA SENATE
51st LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: By Chairman Bob Brown, on January 5, 1989,
at 8:00 a.m.

ROLL CALL

Members Present: Senator Brown, Senator Hager, Senator
Norman, Senator Eck, Senator Bishop, Senator Halligan,
Senator Walker, Senator Harp, Senator Gage, Senator
Severson, Senator Mazurek, Senator Crippen

Members Excused: None

Members Absent: None

Staff Present: Jill Rohyans, Committee Secretary
Jeff Martin, Legislative Council

Announcements/Discussion: None

HEARING ON SENATE BILL 17

Presentation and Opening Statement by Sponsor:

Senator Beck, District 24, sponsor of the bill, said the bill deletes the use of the Value Guide to Cars of Particular Interest for the purpose of trying to reach a justifiable valuation for older vehicles. He said fees were assessed on a fee basis until the 1987 session when SB 200, sponsored by Senator Ed Smith, was passed. That bill established an assessment of 2% of the value of the automobile. The bill was an attempt to establish equality based on equal taxation on the basis of the value of the automobile. Two guides are used in determining the value of a vehicle: The National Automobile Dealers Association Used Car Guide and the Guide to Cars of Particular Interest.

In many cases across the state, some old cars which are being used for fishing or hunting rigs are being assessed at a much higher (classic) value than the car is worth.

At this point, the assessors must use this guide, no matter the value or condition of the car. This has caused a lot of problems and made some people very unhappy as most of the older cars in Montana are recreational, rather than the few classic restored vehicles.

Under the provisions of Senate Bill 17, if the car is not listed in the NADA guide, the valuation will drop down to \$500.

The second provision of the bill, eliminates the sunset provision on the local option tax. Some counties have used the option one year and dropped it off, others have used it the second year. It is a financial tool for the counties, is no burden, and should be retained.

List of Testifying Proponents and What Group they Represent:

Gordon Morris, Montana Association of Counties
Alec Hansen, Montana League of Cities and Towns
Cort Harrington, Montana County Treasurers Association

List of Testifying Opponents and What Group They Represent:

None

Testimony:

Gordon Morris, representing the Montana Association of Counties, said Representative Kadas has introduced the same bill with the exception of a retroactive effective date of 1/1/89. He said his organization does not want to get into the refund area, but they do support the bill. The primary goal is to eliminate the sunset provision.

Alec Hansen, Montana League of Cities and Towns, expressed support for the bill. His organization supported SB 200 in 1987. Since SB 200 passed, the problem of cars of particular interest has arisen and this needs to be addressed. A fair solution is necessary and Mr. Hansen felt SB 17 does the job. He pointed out 13 counties have used the local option and he supports that provision.

Cort Harrington, Montana County Treasurers Association, expressed support for the bill. One question which Treasurers need to have addressed is the effective date. This bill states it is effective upon passage and approval and applies to vehicles registered on or after July 1, 1989. He asked the Committee to clearly define the intent of that provision as problems could arise if someone with an August registration date licensed early in June. It is unclear which rate the assessor would use. After passage of SB 200 it was necessary to get an Attorney General's opinion to clarify that provision.

Comments From Others Wishing To Speak To Wish On The Bill:

Greg Groepper, Office of Public Instruction, pointed out that some newer model expensive and exotic cars are listed in the Cars of Particular Interest book such as BMW, Porche, Mercedes Benz, Lamborghini. He cautioned the Committee not to create a loophole for those cars. He felt that could be fixed and offered to work with Senator Beck and/or the Committee. He state OPI's Interest is not in seeing a lot of erosion in taxable value for school districts.

Mr. Groepper felt if a certain age limit was imposed on the car and the CPI book could not be used for cars older than that limit, it would protect the older collector item American model cars. The Revenue Department could be allowed to get a comparable value on the exotic cars and it would balance both ends.

Questions From Committee Members:

Senator Severson said he qualified as an expert in the CPI guide as he had dealt with those cars for the last 20 years. He said it is not necessary to tax everything that comes along. He felt for those few cars that are really classics, a lot of money has been put into them and the owners have created a lot of business in the process.

Senator Halligan said he has an old fishing car which he didn't license last year. If he licenses it this year at what rate would it be assessed?

Mr. Morris said he did not know for sure, but assumed it would be assessed at the existing rate from last year as you have to go back one year.

Senator Eck asked Cort Harrington what he would suggest regarding the establishment of an effective date.

Mr. Harrington suggest it be clarified by tying the anniversary date to the effective date rather than the date the person went in to renew.

Closing by Sponsor:

Senator Beck closed saying he would leave the effective date to the discretion of the Committee, but he personally felt the July 1 date would be most equitable.

DISPOSITION OF SENATE BILL 17

Discussion:

Senator Gage moved to amend line 5, page 5, following "vehicle" by inserting "are required to be".

Senator Mazurek said he felt it should be tied to the expiration date.

Senator Crippen felt he would rather go back and give a refund to those who have already paid than to go forward and make those who have not paid yet pay the higher amount. A retroactive date to January 1 would not be fair, because it gives some people a break and not others.

Senator Severson felt going to July, 1987, and refunding would not cost the counties a lot of money and would demonstrate a spirit of correcting a mistake and doing something for the people rather than to them. He further suggested it could be refunded by crediting them the next time the person comes in to relicense.

Senator Gage withdrew his motion. He also asked where we draw the line when we goof.

Senator Mazurek felt the refund process could be messy as some refunds would be less than credits. He felt it should be left alone.

Senator Halligan asked if there was interest by the Committee in a retroactive effective date.

It was generally agreed that would not be a fair way to proceed.

Senator Walker felt the bill should deal with the initial intention of use when the car was built and he felt Mr. Morris' suggestion was best.

Senator Severson agreed, saying if the car was not in the NADA guide book it should be assessed at the minimum amount.

Senator Brown said Greg Groepper will clarify the effective and applicability date by amendment tomorrow.

DISPOSITION OF SENATE BILL 30

Discussion: None

Amendments and Votes:

Senator Halligan moved to adopt the Statement of Intent (Exhibit #1). The motion CARRIED unanimously.

Senator Harp moved to adopt the amendments as per the attached Standing Committee Report (Exhibit #2). The motion CARRIED unanimously.

Recommendation and Vote:

Senator Harp moved Senate Bill 30 DO PASS AS AMENDED. The motion CARRIED unanimously.

ADJOURNMENT

Adjournment At: 10:00 a.m.

SENATOR BOB BROWN, Chairman

A handwritten signature in dark ink, appearing to read "Bob Brown", is written over the printed name of the Senator.

BB/jdr

Min105.jdr

ROLL CALL

TAXATION

COMMITTEE

50th LEGISLATIVE SESSION -- 1987

Date 1/5/89

NAME	PRESENT	ABSENT	EXCUSED
SENATOR BROWN	X		
SENATOR BISHOP	X		
SENATOR CRIPPEN	X		
SENATOR ECK	X		
SENATOR GAGE	X		
SENATOR HAGER	X		
SENATOR HALLIGAN	X		
SENATOR HARP	X		
SENATOR MAZUREK	X		
SENATOR NORMAN	X		
SENATOR SEVERSON	X		
SENATOR WALKER	X		

Each day attach to minutes.

DATE:

JAN. 5 , 1989

COMMITTEE ON

VISITORS' REGISTER

[illegible]

Closing by Sponsor: Senator Crippen closed by noting the warrant for distraint will follow both the property and the personal representative. They are both liable for payment according to the Department of Revenue.

DISPOSITION OF SENATE BILL 52

Discussion: NONE

Amendments and Votes: NONE

Recommendation and Vote: Senator Crippen moved SB 52 DO PASS. The motion CARRIED unanimously with Senator Gage absent.

DISPOSITION OF SENATE BILL 51

Discussion: NONE

Amendments and Votes: Senator Mazurek moved the bill be amended on page 7, line 23, by striking "15" following "February" and inserting "28". This is the amendment that had been inadvertently overlooked. The motion CARRIED unanimously (Senator Gage having arrived at the committee meeting).

Recommendation and Vote: Senator Mazurek moved SB 51 DO PASS AS AMENDED. The motion CARRIED unanimously.

DISPOSITION OF SENATE BILL 17

Amendments and Votes: Senator Gage moved to amend the bill as per the attached Exhibit #1 (page 5, line 5). It was especially noted that the intention of the committee is to require registration on the first day of the renewal period with the registration expiring on the last day. The public would not be able to renew early in order to take advantage of the lower rate. Senator Gage's motion CARRIED unanimously.

Senator Walker proposed an amendment (Exhibit #2) which would address the problem of "the old fishing rig" worth \$400 being assessed at \$4000. Although older restored classic cars would be assessed at a rate lower rate than the restoration might indicate, the committee felt the main objective of segregating the old model cars from the expensive exotics had been accomplished by the amendment. Senator Mazurek noted, however, that all personal and real property that is taxed is taxed at market value, not some at market value and some at nominal value.

Gordon Morris, in response to a question raised by the committee, said the bill would affect approximately 1000 vehicles to his best knowledge. Approximately 500-700 of those would fall into the restored classic category.

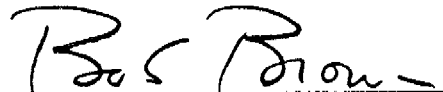
Senator Walker moved the amendment (Exhibit #2) and the motion CARRIED unanimously.

Senator Crippen moved to amend the bill with an effective and applicability date of January 1, 1989. He pointed out doing so would necessitate drafting a new section for the refund procedure. The motion FAILED with only Senator Crippen and Senator Severson voting yes.

Recommendation and Vote: Senator Mazurek moved SB 17 DO PASS AS AMENDED. The motion CARRIED unanimously.

ADJOURNMENT

Adjournment At: 10:00 a.m.



SENATOR BOB BROWN, Chairman

BB/JDR

SENMIN.106

ROLL CALL

TAXATION

COMMITTEE

~~51st~~ LEGISLATIVE SESSION -- 1989

Date 1/6/88

NAME	PRESENT	ABSENT	EXCUSED
SENATOR BROWN	X		
SENATOR BISHOP	X		
SENATOR CRIPPEN	X		
SENATOR ECK	X		
SENATOR GAGE	X		
SENATOR HAGER	X		
SENATOR HALLIGAN	X		
SENATOR HARP	X		
SENATOR MAZUREK	X		
SENATOR NORMAN	X		
SENATOR SEVERSON	X		
SENATOR WALKER	X		

Each day attach to minutes.

STANDING COMMITTEE REPORT

January 10, 1977

MR. PRESIDENT:

Re, your committee on Taxation, having had under consideration SB 17 (first reading copy - white), respectfully report that it is to pass and be amended as follows:

1. Title, line 4.

Following: "KIT"

Strike: "ENHETING"

Insert: "REVISIONS"

2. Page 2, line 15.

Following: ";

Strike: "gl"

Insert: ","

3. Page 2, line 19.

Following: "Interests"

Insert: "or, for vehicles that were never listed in any edition of the preceding guides, the low value listed in The Value Guide to Cars of Particular Interest,"

4. Page 5, line 5.

Following: "vehicles"

Insert: "that are required to be"

DO PASS

Witnessed, _____

Bob Brown
Bob Brown, Chairman

SNIP
1/6
11/1/77

Amendments to Senate Bill No. 17
First Reading Copy

Requested by Senator Gage
For the Committee on Taxation

Prepared by Greg Petesch
January 5, 1989

1. Page 5, line 5.

Following: "vehicles"

Insert: "that are required to be"

Amendments to Senate Bill No. 17
First Reading Copy

Requested by Senator Walker
For the Committee on Taxation

Prepared by Greg Petesch
January 5, 1989

SENATE TAXATION

EXHIBIT NO. 2

DATE 1/6/89

BILL NO. SB 17

1. Title, line 4.

Following: "ACT"

Strike: "DELETING"

Insert: "REVISING"

2. Page 2, line 15.

Following: "r"

Strike: "or"

Insert: "r"

3. Page 2, line 19.

Following: "~~Interest~~,"

Insert: "or, for vehicles that were never listed in the preceding *any edition of the* guides, the low value listed in The Value Guide to Cars of *per* Particular Interest,"

ROLL CALL VOTE

SENATE COMMITTEE TAXATION

Date 1/6/89 SB Bill No. 17 Time 9:50 am

NAME	YES	NO
SENATOR BROWN		x
SENATOR BISHOP		x
SENATOR CRIPPEN	x	
SENATOR ECK		x
SENATOR GAGE		x
SENATOR HAGER		x
SENATOR HALLIGAN		x
SENATOR HARP		y
SENATOR MAZUREK		x
SENATOR NORMAN		y
SENATOR SEVERSON	x	
SENATOR WALKER		x
	2	10

Bill Krugman
Secretary

SENATOR BOB BROWN
Chairman

Motion: by Senator Cruppen to amend
orig. 5, line 5, to January 1
failed

MINUTES

MONTANA HOUSE OF REPRESENTATIVES 51st LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: By Chairman Harrington, on February 1, 1989, at
9:00 a.m.

ROLL CALL

Members Present: All

Members Excused: None

Members Absent: None

Staff Present: Dave Bohyer, Legislative Council

Announcements/Discussion: None

HEARING ON SENATE BILL 17

Presentation and Opening Statement by Sponsor:

Senator Tom Beck, District 24, stated Senate Bill 17 was unanimously passed in the Senate in the last few weeks. Senate Bill 200 in the last session, changed the license plate fee system to a percentage of the value of the automobile. Two books were to be used for the automobile appraisal; 1) The National Association of Automobile Dealers Guide and 2) The Guide for Cars of Particular Interest. When citizens came in to license their cars, if they had an older automobile that was not classified in the NAAD Book, they went to the cars of particular interest book which gave an excessively high rate of taxation for older cars. Most of the older cars in the state are not the classic cars that have considerable value and it is unfair to tax people who own these cars at the rate the valuable cars would have. Part of the bill is to eliminate this unfair taxation on older cars and the other part continues the 1/2 mill levy option the counties currently have which has worked out well and is not being abused. The fiscal note on the bill indicates a difference of \$194,000.00. Senator Beck stated the fiscal note was drawn up with the total elimination of the Cars of Particular Interest Guide so there would have to be some adjustment in the amount since this bill does not totally eliminate the guide due to the need for classification of some older cars such as a Rolls Royce and other foreign cars.

Testifying Proponents and Who They Represent:

Rep. Mike Kadas, House District 55

Rep. Ralph Eudaily, House District 60
Beverly Gibson, Montana Association of Counties

Proponent Testimony:

Rep. Mike Kadas urged support of SB 17 stating it is similar to his HB 30. Rep. Kadas there is a difference in his bill and Senator Beck's bill is the effective date and the applicability date. This was rejected by the Senate. Rep. Kadas asked the committee to consider the possibility of inserting an immediate effective date and a retroactive applicability date.

Rep. Ralph Eudaily supports the bill.

Beverly Gibson stated her organization supports the bill and the amendments made in the Senate.

Testifying Opponents and Who They Represent:

None.

Opponent Testimony:

None.

Questions From Committee Members: Rep. Cohen asked Senator Beck about Rep. Kadas's immediate effective date and retroactive applicability date. Senator Beck replied that the concern of the Senate was that the original effective date was July 1, 1987. If the effective date is changed to January 1, half of the people have paid two year's taxes and the other half have paid one year's taxes so for this reason, the effective date has been made January 1, 1989, so everyone is treated the same.

Closing by Sponsor: Senator Beck thanked the committee for their time and consideration and urged support of SB 17.

DISPOSITION OF SENATE BILL 17

Motion: None

Discussion: None

Amendments, Discussion, and Votes: None

Recommendation and Vote: Will be considered in Executive Session at a later date.

DAILY ROLL CALL

TAXATION

COMMITTEE

51st LEGISLATIVE SESSION -- 1989

Date February 1, 1989

NAME	PRESENT	ABSENT	EXCUSED
Harrington, Dan, Chairman			
Ream, Bob, Vice Chairman	✓		
Cohen, Ben	✓		
Driscoll, Jerry	✓		
Elliott, Jim	✓		
Koehnke, Francis	✓		
O'Keefe, Mark	✓		
Raney, Bob	✓		
Schye, Ted	✓		
Stang, Barry	✓		
Ellison, Orval	✓		
Giacometto, Leo	✓		
Gilbert, Bob	✓		
Good, Susan	✓		
Hanson, Marian	✓		
Hoffman, Robert	✓		
Patterson, John	✓		
Rehberg, Dennis	✓		

VISITORS' REGISTER

HOUSE TAXATION

COMMITTEE

BILL NO. SB 17

DATE February 1, 1989

SPONSOR Tom Beck

NAME (please print)	RESIDENCE	SUPPORT	OPPOSE
<i>TOM MADDUX</i>	<i>HELENA</i>	<i>X</i>	
<i>Beverly Gibson</i>	<i>MT. Assoc. of Counties</i>	<i>X</i>	
<i>Marvin Barber</i>	<i>Int. assessors assoc</i>	<i>X</i>	

IF YOU CARE TO WRITE COMMENTS, ASK SECRETARY FOR WITNESS STATEMENT FORM.

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

Rep. Stang opposed the bill. He stated there were many businesses that would prefer to pay their property taxes at the end of May and the end of November for cash flow reasons. If they must pay them all at once, it will create financial difficulties.

Rep. Ream spoke against the amendments. He stated the 90 days was excessive.

The committee voted DO NOT PASS on the amendments by a 16 to 1 voice vote. Rep. Patterson voted no.

The committee returned to the bill. Rep. Gilbert made a substitute motion to TABLE.

The committee voted 14 to 3 by voice vote to TABLE the bill. Reps. Giacometto, Elliott and Koehnke voted no.

DISPOSITION OF HOUSE BILL 457 HEARD ON FEBRUARY 2:

DISCUSSION: Rep. O'Keefe, who was on Rep. Driscoll's subcommittee on HB 457, stated there were amendments to the bill that combined SB 17 and HB 457. Copies of the amendments were distributed to the committee.

Rep. Gilbert questioned the amendment concerning the classification of expensive foreign cars stating there were older foreign cars of low value, would they be included under the \$150,000.00 value classification. Rep. O'Keefe said yes, but the owner can appeal the taxation to his county appeals board.

MOTION: DO PASS on the bill and moved the amendments by Rep. O'Keefe.

The committee PASSED the amendments by a voice vote of 16 to 1. Rep. Elliott voted no. The committee voted DO PASS AS AMENDED on HB 457 by a unanimous voice vote.

DISPOSITION OF SB 17 HEARD ON FEBRUARY 1:

MOTION: TO TABLE by Rep. Giacometto.

The motion TO TABLE was passed by a unanimous voice vote.

DISPOSITION OF HOUSE BILL 30:

MOTION: TO TABLE by Rep. Raney.

The motion TO TABLE was passed by a unanimous voice vote.

DISPOSITION OF HOUSE BILL 472 HEARD ON FEBRUARY 7:

MOTION: DO PASS by Rep. Raney.

DISCUSSION: Rep. Raney stated the bill assists low income

DAILY ROLL CALL

TAXATION

COMMITTEE

51st LEGISLATIVE SESSION -- 1989

Date February 15, 1989

NAME	PRESENT	ABSENT	EXCUSED
Harrington, Dan, Chairman	✓		
Ream, Bob, Vice Chairman	✓		
Cohen, Ben			✓
Driscoll, Jerry	✓		
Eliott, Jim	✓		
Koehnke, Francis	✓		
O'Keefe, Mark	✓		
Raney, Bob	✓		
Schye, Ted	✓		
Stang, Barry	✓		
Ellison, Orval	✓		
Giacometto, Leo	✓		
Gilbert, Bob	✓		
Good, Susan	✓		
Hanson, Marian	✓		
Hoffman, Robert	✓		
Patterson, John	✓		
Rehberg, Dennis	✓		

Rep. Driscoll asked Rep. Swysgood how many tons of talc are averaged in the state per year. Rep. Swysgood replied 100,000 to 96,000 tons which is \$425,000.00 in taxes approximately.

Rep. Ream asked Rep. Swysgood what the overall fiscal impact would be. Rep. Swysgood stated he did not see any fiscal impact to the state as far as revenues generated into the state because most of the money will go to the counties and the school districts. He stated the fiscal impact should be a minus because with the passage of this bill, it will eliminate the litigation that has been a constant problem.

Rep. Gilbert stated the fiscal impact of the bill would be positive and there is no necessity for a fiscal note.

Rep. Patterson made a motion to amend page 3, line 9, to strike "if applicable" and put in "for talc." Rep. Swysgood concurred and asked that the committee add this amendment.

The amendment was PASSED by unanimous voice vote.

The motion to DO PASS AS AMENDED was CARRIED by unanimous voice vote.

DISPOSITION OF SENATE BILL 17 HEARD ON FEBRUARY 1:

DISCUSSION: Senate Bill 17 was TABLED on February 1. Rep. Driscoll stated Senator Beck, the sponsor, does not want the people who did not license their cars last year to receive a refund. Chairman Harrington responded that Senator Beck would consent to an amendment regarding this issue.

Rep. Giacometto made the motion to take SB 17 OFF THE TABLE.

The motion was CARRIED by unanimous voice vote.

Amendments were proposed for SB 17. Rep. Giacometto moved the amendments. Motion CARRIED BY unanimous voice vote.

The motion to DO PASS AS AMENDED was made by Rep. Giacometto. The motion was CARRIED by unanimous voice vote.

DISPOSITION OF HOUSE BILL 457 HEARD ON FEBRUARY 2:

House Bill 457 was PASSED AS AMENDED on February 15 in the Taxation Committee. The bill was returned to the committee February 28.

MOTION: TO RECONSIDER HB 457 was made by Rep. Ream.

The motion was CARRIED by a 11 to 7 voice vote. Reps. Raney, Patterson, Elliott, Stang, Driscoll, Cohen and O'Keefe voted no.

The motion was made to TABLE HB 457 by Rep. Giacometto. The

DAILY ROLL CALL

TAXATION

COMMITTEE

51st LEGISLATIVE SESSION -- 1989

Date February 28, 1989

NAME	PRESENT	ABSENT	EXCUSED
Harrington, Dan, Chairman	✓		
Ream, Bob, Vice Chairman	✓		
Cohen, Ben	✓		
Driscoll, Jerry	✓		
Elliott, Jim	✓		
Koehnke, Francis	✓		
O'Keefe, Mark	✓		
Raney, Bob	✓		
Schye, Ted	✓		
Stang, Barry	✓		
Ellison, Orval	✓		
Giacometto, Leo	✓		
Gilbert, Bob	✓		
Good, Susan	✓		
Hanson, Marian	✓		
Hoffman, Robert	✓		
Patterson, John	✓		
Rehberg, Dennis	✓		

STANDING COMMITTEE REPORT

February 28, 1989

Page 1 of 2

Mr. Speaker: We, the committee on Taxation report that Senate Bill 17 (first reading copy -- white) be concurred in as amended.

Signed: *Dan Harrington*
Dan Harrington, Chairman

And, that such amendments read:

1. Title, lines 5 and 6.

Following: "FOR"

Strike: "USE OF THE VALUE GUIDE TO CARS OF PARTICULAR INTEREST IN DETERMINING"

2. Page 2, line 20.

Following: "FOR"

Strike: "VEHICLES"

Insert: "a vehicle"

Following: "THAT"

Strike: "WERE"

Insert: "was"

3. Page 2, lines 21 and 22.

Following: "GUIDES," on line 21

Strike: the remainder of line 21 through "INTEREST" on line 22

Insert: "the retail value of a mercedes-benz coupe roadster for the same model year as the vehicle being assessed"

4. Page 3, lines 3 and 4.

Following: "\$1,000" on line 3

Strike: the remainder of line 3 through "\$500" on line 4

Insert: "\$750, there is imposed a tax of \$15 plus, if applicable, the local option vehicle tax provided in 61-3-537. For a vehicle that was at one time listed in one of the preceding guides but is no longer listed, the vehicle is considered to have a value of \$750 and is subject to a minimum tax of \$15, except for a vehicle registered as a collector's item under the provisions of 61-3-411 and charged the applicable fee"

5. Page 4, line 8.

Following: "of"
Strike: "\$500"
Insert: "\$1,000"

6. Page 4, line 14.
Following: "amount of"
Strike: "\$500"
Insert: "\$1,000"

7. Page 5, line 9.
Following: "applicability."
Insert: "(1)"

8. Page 5.
Following: line 11
Insert: "(2) The assessment requirements contained in 61-3-503(1)(c), as amended by [this act], apply to a vehicle that is required to be registered on or after July 1, 1989, including an assessment for any delinquent taxes due on the vehicle."